

Previous references

1917.

(and)

Later references

Jul 25-13 to 1-3 13 Feb-18

File No 33-16

Serial Nos / 22-125,
128 (14)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 122-125, 128(91)

Part B for *Cen* 17

SUBJECT

Discussion of house-tax in the Bangalore
City valley

NO 1926 JUL 17 To the Presb and Cl B. Chy

Govt State that the Russian
is purely a matter of
external adman

WD 88-GPB-60,000-24-7 18

48
20.11.17

1916-17

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 33-16

FILE HEADING

Revision of House Tax in the Bangalore City
Municipality

From

No

Dated

Received

Diary No

Enclos

Spare Copies

Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

T^o 1899 *Inc*
2067

W D 2725—GPB—2,000—5 5 16

REPLY

(To be written on this margin)

Office of the Dewan of Mysore.

NOTE

Dated 26th June 1917

Letter dated 25th June 1917 from
Mr B P Annaswamy Mudaliar forward-
ing copy of the proceedings of a meet-
ing of the citizens and rate-payers
of the Bangalore City

Forwarded to the Revenue Secre-
tary

The President of the Municipality
may be courteously asked to favour
Government with a note on the points
referred to in the resolutions

On its receipt, the papers may
be submitted through the Second
Member

27 6 17 *RL*

The Secretary,
Revenue Department

2 - *Rep Annaswamy Mudaliar letter
may be suitably asked (also by letter)*

Asst-Secy No I

3 - *Drafts at once, please*

For
28 6 17
4 - *Drafts subd*

MX
28/6
5 *Issue* *For*
28/6/17 *MM*

WRS

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

sl 123

Letter no 84728 30.6.17 to the
President, Bangalore of the Council
Forwards copy of Propg
draft to above for favor of a note
on the points referred to in the resolutions

sl 124

Letter no 84738 30.6.17 to ~~the~~
A Bahadur B P Annasamy Rao
Acknowledges the receipt of
his letter and informs him that the
matter will receive due attention

sl 125

Letter no 51088 29.6.17 from
the Private Secy to His Highness
Forwards for disposal for a
letter with its enclosures from B P Annasamy
and submitting a copy of the
Propg of resolutions of the citizens
& prayers of the Bangalore of.

This should have
been submitted for
perusal in
receipt -
10/8/17

B —Should routine notes be written on small slips
the notes must be copied on slips pasted on
this form

Submitted for orders whether the
present reference may await the
President's order called for in the
enclosure
12.7.1

Routine Notes

[To be used only for notes, requisitions, etc, not intended for permanent record]

7 Yes the request should be reminded
Early if necessary after a week
or fortnight
~~4/1/7~~ MB
3/1/7
Off reminder submitted
J. B. M.
3/1/7
J. B. M.
3/1/7

N B —Should routine notes be written on small slips
the notes must be copied or slips pasted on
this form

G. R. S III-2]

General and Revenue
Secretariat

Ml File No 33

of 1916-17

Serial
No

128

From the President, Municipal, Bangalore City

No 19, of 31 7 17

Submits Vice President's memo of 23 7 1917 re
the general revision of assessment referred to
by Rai Bahadur B B Annasam Mudaliar CEs

8 The resolutions of the rate payers, ^{on which the President's ~~rate~~ report was called for} are as
follows —

(a) Resoln II — (1) That the revision ^{of house tax} may be
postponed for at least
3 years after the termination
of the war

(2) That the revision should
not exceed 10% of the
existing taxes

(3) That shop premises should
not be assessed at higher
rates than house property

(b) Resoln III That there should be ~~separate~~
communal representation
on the Municipal based
on separate electoral basis

9 Copy of President's reply to a similar re-
presentation touches categorically the
above points.

For orders

17/8/17 10 The objections received from

Serial
No

~~rate-payers~~ association are included in the clarification made in para 9 of the Vice President's memo. (vide item V & VI) These objections are answered in para 11 of the memo. The question regarding the postponement of the revision of assessment for a definite period after the war is one in which Govt may not interfere. Besides the Vice President has in the same para pointed out that trade has not suffered to any appreciable extent in the city.

11 In para 12 of the memo the Vice President points out that the net increase of net Rev would be about 20% while the rate payers ^{large} ~~unhappy~~ - that the revision should in no case exceed 10% of the existing rates. There is no statutory limit regarding that during a revision of rates, the increase should not exceed a certain percentage. The increase as has been pointed out by the Vice President is not extraordinary, taking into consideration the fact that houses have not been revised for so many years, and many new buildings have come into existence during this period.

12 As regards Resolution III relating to Communal representation on a separate electoral basis, it is a question of policy for order of Govt. It involves also the amendment of the mil. Regn.

Rev Secy

3 B S III-2]

General and Revenue
Secretariat

ml File No 33

of 1916-17

Serial
No

13 Unless it is the intention of Govt to direct a postponement of the revision, (for which, however, there does not seem to be much reason), a reply may be sent to the Municipalists that the Govt have inquired into the matter and have satisfied themselves that a long over-due revision of assessment has been conducted by the Municipal Council, ~~that~~ on cautious lines, and that the Govt find no reason to interfere in the matter.

155
20-8-172nd member)100
20 8 17
20/8

14 This is a purely a matter of internal
In² administration covered by statute
& there is no scope for any interpretation
I don't agree that can with little
there proposed can be given that
no basis of interference exists
This is not a case in which
the emergency powers can be granted
An order may be given that
Govt cannot interfere in internal
affairs of township that be brought under
control of the provisions of the Act.

NOTE—Contn sheet

PTD

21

G R S III-2]

General and Revenue
Secretariat

ml File No 33 of 1914-17

Serial
No

15th report Committee up the
supplies of the ml will be
continued when the election
has been resumed - The Select
Committee has not made any
provision therefore in the amended
bill for such a contingency
that is to say that at the
present time no provision is made

4
21.8

Deewan)

102
21.8.17 MC 21/8

16-

I have not the 2nd member of the
2nd in my view of the draft is shown to me

4.9.17

17 Draft 102
4.9.17 MC

12 A draft reply is put up.

1001 1001 see revised draft and please
6/9/17 put up for draft

MC
2/9

Subd.

11 A fair draft put up as directed

1001 1001
6/9/17

MC
14/9

NOTE—Contn sheet

Revised

clean copy to be sent to
2nd member of Deewan -

102
14.9.17
M.

7

S III-2]

General and Revenue
Secretariat

282
ml File No 33 of 1917

Serial
No

21 A clean draft as directed is put up a per pass

15/9/17 16+20 for approval 17/9

56
15 9 17
1755
22/9/17

2nd Member } LD
Dewan } 22/9/17

Draft approved by Dewan

24 9 17

Issue
24 9 17

1289/17, The Rai Bahadur B P Amelwamy Mudaliar
Baugahre Engr. C 9 8

No. 1928 of 10 17, Hads that as regards revision
of assessment there is no hope for Govt interference
+ regarding the Communal representation states
that the matter is under consideration

To the President of Baugahre City
No 1928 of 10 17 for the copy of the above
for information

2 JUN 1917

OFFICE OF THE PRIVATE SECRETARY
TO HIS HIGHNESS THE MAHARAJA OF MYSORE,

No 568

Mysore 29 6 1917

HPD

Petition as shown below, to His Highness the Maharaja is
transferred to the Secretary to the Government of His Highness the
Maharaja of Mysore *General* Department, Bangalore, for disposal

No 1237 of 16-17

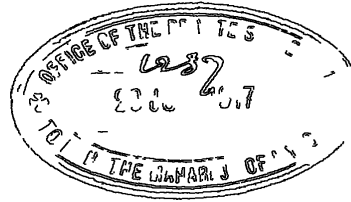
By Order,



Private Secretary

His Highness the Maharaja of Mysore

225-
125-122



RESOLUTIONS PASSED

At a Public Meeting of the citizens and ratepayers of the 2nd, 3rd, 4th, 5th, 6th, and 7th A Divisions of the Bangalore City Municipality convened by leading citizens in Mr Janopakar Doddanna's Hall in the market square Bangalore City, on Wednesday the 30th May 1917 at 5 30 P M, for concerting remedial steps necessary to prevent the great hardship caused to the inhabitants of the Bangalore City, by the introduction of a general revision of taxes by the Bangalore City Municipality and other difficulties caused to the public in general, the following propositions, were moved and passed —

I Election of Chairman Rai Bahadur B P Annaswamy Modeliar, C I L

Proposed by Mr M Basava Iya, B A B L

Seconded by Messrs G Rajappa and T Venkatarama Sastry

(Carried unanimously) Mr Annaswamy Modeliar took the chair

II That the residents and ratepayers of the 2nd, 3rd, 4th, 5th, 6th and 7th A Divisions of the Bangalore City Municipality, view with much alarm and concern, the great hardship ^{caused to the} ratepayers of the Bangalore City by a general Revision of taxes, particularly at a time when the great war now being waged has seriously paralyzed the trade and earning capacity of the people in the City of Bangalore, and pray that the Government of His Highness the Maharaja of Mysore, will be graciously pleased to order (a) The postponing the question of such revision for at least three years after the termination of the war and the cessation of its after effects (b) That in any case such revision shall not exceed 10 per cent of the taxes that now exist (c) That shop premises shall not be assessed at rates higher than house property

Proposed by Mr M Chengia Chetty, B A

Seconded by Mr Abdul Salam Sahib

Supported by Messrs Sowcar Bullappa Pillanna and C K Narasimhaiah

(Carried unanimously)

III That the citizens of the Bangalore City, view with great alarm the danger of over-representation of certain communities in the Bangalore City Municipal Council, and that with a view to associate the general public more largely with a policy of true local self government, it is considered imperative, that the Government of His Highness the Maharaja of Mysore, will in future constitute all representative bodies in Mysore, so as to ensure an effective and true representation of the people based on the numerical strength of each community or convenient groups of smaller communities on a separate electoral basis, as better suited to the conditions of the different communities in the State

Proposed by Mr M Basava Iya, B A, B L

Seconded by Mr Abdul Salam Sahib

Supported by Messrs Sowcar Bullappa and G Rajappa

(Carried unanimously)

IV The people of Bangalore City in public meeting assembled, pray the Almighty, that he will grant a speedy and successful termination of the War ensuring a lasting peace to our Suzerain Power the British, who are fighting in the cause of justice and righteousness the great world war with great fortitude, courage, and continued determination, in which the whole of India has participated and proposes still more to participate

Moved from the chair

(Carried Nem con)

V That the above resolutions be communicated to our Beloved Sovereign His Highness the Maharaja of Mysore, the Dewan Sahib and the Honorary President of the Bangalore City Municipality

Proposed by Mr Sowcar Munibasappa

Seconded by Mr T Venkatarama Sastry

(Carried unanimously)

VI (a) 3 Cheers to the King Emperor George V and the British Flag

Proposed by Mr G Siddavirappa and heartily responded by the gathering

(b) 3 Cheers to their Highnesses the Maharaja and the Yuvaraja of Mysore

Proposed by Mr K Narayana Iyengar and heartily responded by the gathering

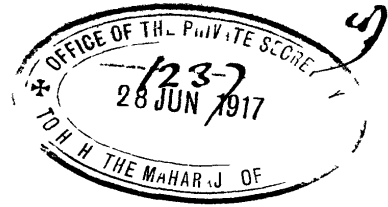
(c) Vote of thanks to the Chair

Proposed by Mr M Hariyanna and responded

The Meeting had to be held in the hall owing to rain The Hall and the Verandhas were over crowded The Meeting dispersed at 7 P M

B. P. Suresh

2 JUL 1917



To

R H Campbell Esq, I C S , C I E ,

Private Secretary to His Highness the Maharaja
of Mysore, O o t a c a m u n d

Sir,

I have the honour to submit herewith a copy of the Proceedings of a Meeting held in Bangalore on the 30th May 1917 which I presume will explain itself I request you to kindly place it before our beloved Maharaja, and I fervently hope that all the propositions moved and adopted by the -- citizens of the Bangalore City, particularly in the 6 Divisions of the City, will not fail to secure the graceful and kind treatment at the hands of His Highness the Maharaja with regard to the prayers submitted on behalf of the public when the question of the revision of Municipal taxation in Bangalore and the Local Self Government policy comes up before -- His Highness for sanction I am desirous as President of the Meeting to lay the grievances of the public personally before His Highness As an old man I will wait for a -- personal interview with His Highness in Bangalore when His Highness comes here I hope you will kindly arrange for it

I remain,

Sir,

Your most obedient servant,

B P Amasawamy Mudra

Bangalore, }
25th June 1917 }

D 3838

5

To

Sir M. Visvesvaraya, K.C I.E.,
Dewan of Mysore, Bangalore.

Sir,

I have the honour to submit herewith a copy of the Proceedings of a Meeting held in Bangalore on the 30th of May 1917, which I presume will explain itself I fervently hope that all the propositions moved and adopted by the Citizens of the 6 Divisions of the Bangalore City, will not fail to secure the graceful and kind treatment at your hands with regard to the prayers submitted on behalf of the Public when the final question of the Revision of Municipal taxation in the Bangalore City and the Local Self Government policy comes up for settlement before the Council I desire as President of the Meeting to request also the members of the Council to give due consideration to the grievances of the people and remedy the same as prayed for

I remain,

Sir,

Your most obedient servant,

B.P. Anaswamyiah

Bangalore,)
25th June 1917)

G R S 26]

405

File No
Serial No

Copy No of letter replied to

No. 8472
mls 33-76-123
B 280.6 17

General and Revenue Secretariat

To

()
, the 191

The President and Council
- Bangalore City

Date of issue 30 6 17

Signed by Mr B S Kesava Murthy ~~Mr S~~

I am directed to forward
~~the enclosed~~
the enclosed proceedings of a meeting of
the citizens and rate-payers of the
Bangalore city, and
I am directed to request
you to be so good as to forward
it with a note on the points
upheld in the resolutions at an
early date
The encl may be kindly
returned I have &c

B 280.6 17
28/6/17
H. S.

SUBJECT

12/29/16

7)

No. 8273
and 33-76-124
930 of 17

To

Rai Bahadur

14th B-7 has any more by CIE
Bangalore,

20617

Signed by Mr. B. J. Karamazyan Secy.

I am directed by the Dean &
the receipt of
acknowledge your letter of the 25th June
to the address of the Secy of Messrs
together with its ^{reporting the & rev. gentleman} enclosure and ^{in the} ⁸⁻⁵ ^{thly} and ^{refer to} it
state that the ^{matter} will receive
due attention
The resolutions contained in the copy
of the proceedings,
~~of the proceedings of the meeting~~ will be
duly considered before action is
taken
Yours sincerely
J. J. Evans

~~Yours truly,~~
I have &c

~~112 over~~
~~28761 hours~~

SUBJECT

Jul 88-16-125

B M 109]

GEN. SEC. SECRETARY
L. FUND.
-4 AUG 1917

2282

FROM

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,

BANGALORE CITY, DATED 30-7-1917

DEWAN BAHADUR RAJA SABHA BHUSHANA

K P PUTTANNA CHIETTY, Esq, C I.E.,

Honorary President, Municipal Council,

Bangalore City

To

The Secretary :

His Highness the Maharaja of Mysore,

~~General~~ Revenue Departments,

Bangalore

SIR,

With reference to your letter No 8472/MI dated the 30th June 1917, I have the honor to submit herewith a copy of an Office note prepared by the Vice President on the General Revision of house-taxes in the Municipality, dealing with the points referred to in the resolutions of the Rate-payers' meeting held in the Janopakari Doddanna Setti Hall on the 30th May 1917, also copy of my reply to the Chairman Mr Annaswami Mudaliar C R

2 Ever since I assumed charge of this Municipality, I addressed myself to this important task of revising the assessment on a uniform basis and have just succeeded in bringing it to a successful conclusion mainly through the indefatigable labors of the Vice President Mr R Subba Rao assisted by a few of the Councillors. An unpleasant work which has been so long shirked has been tackled and completed without any additional cost to the Municipality. I am of opinion that some substantial recognition is due to the Vice President for

the



1917-18
 From The Honorary President
 Municipal Council
 Bangalore city
 To The Secretary to the
 Government of Mysore
 Revenue Department
 Bangalore

Dated 31st } July 1917
 Despatched
 Received
 General No 19
 No
 Enclosure No Three

Submitting a copy of the
 office note prepared by the
 Vice President on the General
 Revision of House taxes in
 the municipality dealing
 with the points referred to
 in the resolutions of the
 rate payer's meeting held
 in the Janopakhari Bodhi
 Hall on 30th May 1917

609

Office of the Municipal Council,
Bangalore City, dated 23rd July 1917

M E M O

The question of General Revision of house assessment is a boggy of long standing. Before proceeding further it must be clearly understood that Revision of house assessment is not synonymous with enhancement ~~XXXXXXXXXXXX~~. There is no alteration in the rate of taxation ~~XXXXXXXXXXXX~~, but, it involves, however, an enquiry being made as to the actual or probable current letting-value of properties and all properties being taxed on whatever may fairly be taken to be the proper and correct annual letting-value. From the records available in the Municipal Office, I find that owing partly to pressure from Government and partly to paucity of funds and perhaps the interval of time that had elapsed since the previous revision, the Municipal Board took up the question of Revision of Assessment in 1891 when the present Honorary President was the Vice President of the Municipal Board. It was not however till May 1892 that work was begun with the assistance of a special staff. One does not learn much from the records except that for two years the Municipality went on extending the period of entertainment of the special staff - 6 months at a time. Even that information vanishes by August 1894 and it was only in July 1897 that some one enquired what happened to the Revision of Taxes. From the Collector's report of September 1897, it is gathered that revision was not effected except in the instance of the 1st Division and the villages of Gavipur and Guttahally. Subsequent to this, Government have repeatedly urged the completion of General Revision without avail till May 1901 when the Municipal Board had an exacerbation of the revision-activity. Elaborate statistics were prepared as to how many houses could be done per day

1

day and the Government were requested to sanction the entertainment, for one year, of two Amildars with a suitable staff Government would not however absolve the Municipal Vice President and the Councillors of this responsibility and declined to sanction the suggested staff to carry on the work No further steps were taken for another eight years till in 1909, Mr. Venkatarangliengar moved that a General Revision of Taxes should be given effect to The matter was postponed, delayed and deferred till January 1913, when the Council resolved that necessary steps may be taken for the revision of house-tax in the City

2 I doubt whether such a resolution was necessary I doubt whether under the Municipal Regulation there are anything like general and special revisions to be undertaken at definite intervals, under a resolution of the Council Sub-Section (1) of Section 67 which enjoins that every part of the assessment list shall be completely revised not less than once in every four years, merely defines the maximum period between two such complete revisions and does not limit the frequency of revision except in so far as an assessment or valuation fixed for any year may not be altered during the course of that year to take effect for part or whole of the same year. Under the Municipal Regulation therefore it is open for an alteration being made every year in the assessment of every property whose valuation from whatsoever cause is believed to have altered While under Section 57 of the Municipal Regulation, a Council Resolution is necessary to levy taxes for the 1st time or to enhance the rate of taxation in a Municipality, no such Resolution or sanction is necessary for the automatic alteration of the valuation of properties without affecting the rate of taxation

3 But irrespective of the necessity or otherwise for such sanction, there was a Council Resolution in January 1913 and for three years, practically nothing was done beyond the question

question being referred to the Collector & the Collector thereon making a representation for a special staff and this representation being discussed in the Managing Committee

4. On the strength of the resolution passed in January 1913 and in the expectation that the work would be taken up and completed early, the Municipal Council have been making provision in their Budget-estimates for the expected increase from the year 1913-14. A few extracts will perhaps be interesting

"The question of revision of house tax is under consideration of the Council & is intended to be taken on hand early next year x x x "

(Budget-estimates of the Bangalore City Municipality for 1913-14 submitted to Government with President's letter No 261 dated 10th April 1913)

"In pursuance of the resolution of January 1913, passed by the Council that the General Revision of Taxes should be taken up and completed early, it has been decided to start the work of revision immediately The taxes assessed on houses in the City years ago, have remained unaltered notwithstanding the increase in the rental value of buildings The valuation put upon the buildings in the several extensions have in many cases been found to be underestimated either for want of correct statistics at the time of imposition of taxes or owing to the gradual rise in the rate of rents subsequently x x x "

(Budget-estimates for the year 1914-15 submitted to Government during April 1914)

"The General Revision of taxes assessed on houses on the City long ago is proposed to be taken up and completed early next year x x x "

(Budget estimates for the year 1915-16 submitted to Government during April 1915)



. 20000
ughly on
e same
ad.

"The General Revision of assessed taxes has been taken up
and may be expected to be completed during the course of the
year x x x "

(Budget-estimates for 1916-17 submitted to Government during
May 1916)

s 10000
ughly on
e same
ad

"The General Revision of assessed taxes which was hoped to
be completed early during the current year is nearing completion
and will be brought into effect from the year 1917-18 x x "

(Budget-estimates for 1917-18 submitted to Government during
March 1917)

All this time not only were insistent communications being
received from Government on the subject of the scant attention
paid to the development of the resources of the Municipality, but
repeated interpellations were made in the Municipal Council on
the great increase of letting-values of properties in the City
and enquiring when the revision of taxes was going to be really
taken up.

5. It was some time during January 1916 that work under
this head was earnestly taken up The existing assessment list
and demand registers rarely contained the names of Khatedars,
there were numerous errors in house-numbers and in houses shewn
in particular streets, and a number of houses and vacant sites
had no entry The great confusion into which things had been
allowed to lapse in the 9th and 6th Divisions were patiently
worked out by Mr S Venkatrangiengar and the Deputy Amildar
respectively Provisional assessment books were written up
with the names of Khatedars, tenants &c and preliminary figures
tentatively entered for all Divisions by November 1916 During
this time considerable attention was devoted by the Deputy Amil-
dar and myself to the question of bringing on the assessment list,
houses and lands that had somehow escaped notice During the
months of January, February and March 1917, the Deputy Amildar
or Vice President with the assistance of one or two Municipal

Councillors

Councillors went round from house to house, made enquiries and filled in the letting-value of houses or the Mohaterfa on shops. The register frequently contains reasons for enhancement or reduction - particularly when there is what looks like a "Sensational" increase. Special notices under Section 65 Sub-Section (1) of the Municipal Regulation were issued soon after the completion of the valuation work in each Division and the Revision Committee, appointed as per Section 65 Sub-Section (3) of the Municipal Regulation and Resolution No. 29 of the Municipal Council at their meeting held on 29th May 1915, commenced hearing objections on the 25th May 1917 and completed their work on the 20th July 1917 after 38 meetings. A small supplementary mutation list shewing houses completed and sites allotted during May and June 1917 is being prepared and there only remain perhaps about 6 objections to be disposed of by the end of next month.

6 In fixing the rental value of houses that have actually been let, the rent accruing for a year and upwards or recently settled for a number of years has invariably been adopted, except where an unusually high rent is being paid for exceptional reasons, or where a house otherwise of small letting-value fetches a very high rent owing to its conversion into tenements. Conversely, in some few instances where a house has been believed to be let for less than its proper value for special considerations, a value higher than the actual has been adopted.

7 With regard to houses in which owners are living, though the proper letting-value should be deemed to be "what a hypothetical tenant in the same position as the owner and needing the building for its proper use would be willing to pay" concession has invariably been shewn on the score of such buildings not being used for purposes of profit and a rate well within the letting-value has been adopted.

8 In the case of Mohaterfa, while the anomaly of numerous shops in old and new Taragupet being treated as retail trades,

has

has been wiped out every consideration has been shewn and the opinion of leading merchants taken in deciding in which out of the four classes of wholesale shops any particular large concern should be included

9 The objections received from the newly constituted public bodies like the Basavangudi and Chamarajpet rate-payers' Associations and from private individuals can all be classified under one or more of the following heads -

I Strongly worded petitions requiring a reduction but without specification of reasons.

II That since the assessment was fixed or enhanced last, no improvement had been made or at any rate no improvement of the magnitude that would justify the proposed enhancement

III That if an enhancement was decided on, the increase should bear a definite proportion to the original assessment

IV That the enhancement should not be given effect to, on account of poverty

V That the Mohaterfa should not be levied on owners of premises but on the Tradesmen

VI That on account of the War, prices had gone high and that therefore the revision should be postponed for a definite period after the War

VII. That the suggested valuation was excessive

10 I do not propose dealing with the suggestions received, to include members of certain Associations in the Appeal Committee &c, for, such measures are not consistent with the steps prescribed in the Municipal Regulation or with the resolutions of the Municipal Council on this behalf, nor can I discuss herein the large question of communal representation raised in the public meeting at the Janopakari Doddanna Setty Hall on the 30th May 1917 It is before the Municipal Council and I believe, has also been brought up before the Legislative Council and will doubtless be discussed carefully in both assemblies It may however be remembered that the City Municipal Council represents

all the main communities in the City and that the Appeal Committee consisted of Mahomedan and Non-Brahmin and Brahmin Hindu Elements The Christian Community was not represented on the latter but the total number of objections received from Christians numbered only four

11 Going back once again to the classes of objections specified in para 9, the 1st class does not need any discussion, though the objections were duly considered and the Appeal Committee found a good case on behalf of the objectors in some ^{instances} ~~cases~~. The 2nd, 3rd and 4th classes of objections are founded on a pro-found misconception of the basis of assessment in City Municipalities. Section 59 of the Municipal Regulation requires that the assessment in City Municipalities shall be based on the annual letting-value of the property. It is not the owner who is assessed but the property. The poor or reduced circumstances of the owner does not really affect the letting-value of a house, though the Revision Committee has very sympathetically dealt with such cases. Any increase in a certain proportion as frequently suggested would not only totally disregard the proper criterion on which assessment should be levied but would be illegal and unfair in the thousands of cases where legitimate circumstances require assessment being written off, reduced, original valuation adopted or less than the proposed rate of increase accepted. The fallacy of the contention of absence of improvement since the last valuation will be obvious, when it is remembered that such an argument presupposes a correct valuation in the first instance, whenever that might have been, coupled with a stationary letting-value in the properties in the neighbourhood since then. The iniquitable nature of Municipal taxation whereby comparatively recently-built properties were assessed much higher than older ones twice their size and fetching thrice as much rent had indeed become a scandal and the gravity of this could only be fully appreciated by the assessors and the members of the Appeal Committee. That the largest proportion of objections fell within one or more

of the previous three classes clearly proves that the public have misunderstood the data on which we worked As an instance, I might mention that when objections were personally handed over to me in office and when I had sufficient time at my disposal, I discussed this matter with petitioners and in a large number of cases (unfortunately, I did not keep count) the objections were withdrawn without registration The 5th class of objections involves legislative enactment It should not however be presumed that the assessors have claimed their pound of flesh to the extent permitted by the existing laws, beyond rectifying defects, like large wholesale concerns being treated as 2nd or 3rd rate retail shops, or an annual Mohaterfa of Rs 2/- being levied on permanent shops and bringing on the assessment, trades recently started or which had escaped assessment for one reason or other, nothing much has been attempted In one instance, a gentleman, who had appealed in ignorance of our Mohaterfa Rules, withdrew 22 appeals after discussing the subject with the Appeal Committee With regard to the 6th objection, I must confess I am no student of political economy but a general tendency to shelve every inconvenient question of any magnitude does not seem to be specially confined to the Bangalore City Municipal limits As far as I can remember the same argument has been adduced in more than one large municipality recently in the Madras Presidency and has not been found to be tenable Whatever condition of things might be accepted to prevail in other countries participating in the War, the assumption of similar conditions prevailing here does not seem to be justifiable. The following extracts from the annual report of the Mysore Chamber of Commerce for 1916 may be not uninteresting -

"x x x ,trade during 1916 expanded in several directions in comparison with the figures for 1915, and with the greatest benefit accruing to the agriculturist x x x "

" x x x the few items of exports and imports I have laid before you cannot but be pleasing to all interested in the

trade

trade of the State, and I venture to hope the happy condition of affairs has been reflected by your also sharing in the prosperity of the agriculturist. It is unnecessary for me to point out that this prosperity coincides with the greatest War that History can point to. To a great extent, this prosperous state of affairs is due to the effects of the War on prices of all commodities, x x "

" x x the merchants of Mysore, who were gainers by the War, x x x "

It should be remembered that it is not merely the cost of necessaries of life, that has increased, the value of properties in the City has leapt up by immense bounds within the last 10 or 15 years, wages have increased, as also rents, there cannot be said to have been a famine in the land, and even to the unknowing there are signs of material prosperity and progress in every directions. How far the revision may have affected the poorer classes in the community may also be gauged from the accompanying table, which shows the various properties in the City grouped into different classes according to their letting-values.

It will also be interesting to note that out of 2261 objections received for all the nine Divisions of the City no less than 593 objections have been received from the Chamarajpet and Basavanagudi Divisions which contain less than ~~one sixth~~ the total number of buildings. The most suggestive factor however is the extraordinarily few cases that could be classed under the 7th class of objections, viz that the valuation was excessive. This is the only objection that required serious consideration and, as has already been indicated, not only was particular attention paid to this aspect of the question by the assessors but the members of the Appeal Committee took great pains to arrive at a correct decision and whenever there was the slightest doubt, the benefit thereof was not given to the Municipality. The allegation that in some cases the assessment was raised by 50 or 100 per cent is not untrue, but it should be remembered that while there could be honest difference of opinion within a narrow range, a great disparity between the

the old and new assessment would not be likely to be permitted without the amplest justification

12 A few words might now be said to describe the General Revision that has now been completed and its effect upon the Municipal Finance A total number of 16926 properties were dealt with by the assessors against 16546 existing in our books The increase is explained by new sites and new houses being brought on the assessment and by properties that had escaped detection being brought to book The assessment on 648 properties was written off owing to the letting-value being under Rs 16/- per annum Out of the remaining 16278 properties, assessment was reduced in 1074 cases, the previous years' assessment accepted in 6354 cases, and assessment newly levied or enhanced in 8850 cases In 2261 instances, objections were received and brought up before the Appeal Committee with the result that in 972 cases assessment was reduced, confirmed in 996 cases, enhanced in 242 and in 51 cases appeals were withdrawn before the Appeal Committee, 41 objections received long after the due date and after the completion of hearing objections in each Division, were not taken up The net increase in the Municipal Revenue may be accepted at approximately 20%

13 I beg to once again reiterate that the Municipal Council have for over 25 years been anxious to effect a General Revision of ^{Municipal} Taxes, that they have repeatedly urged it to be taken up and completed early, that they have been aware of the great increase in the value and rent of properties within the last 10 yrs, that the urgency of their instructions has been imperative within the last three years, that even so late as December 1916 i.e. two years and odd after the out-break of the War they have confirmed their previous instructions, and that every step adopted has been in accordance with that prescribed in the Municipal Regulation supported by resolutions of the Municipal Council It is a statutory obligation which they cannot avoid (vide Section 67 Sub-section (1) There is also another aspect of the question The

assessor by rule of practice or under a special resolution of the Municipal Council values a property and fixes the assessment. Objections will be decided by such Committee as the Municipal Council may determine, unless the powers are reserved for the entire Council (Section 65 Sub-Section (3) of the Municipal Regulation). When such powers are delegated, the proceedings of the Revision Committee take a judicial character & an appeal against the Committees' decision lies not before the Municipal Council but before a Magistrate (Section 86). Whether the Municipal Council would have gone back on their previous resolutions or not, whether it was open to them to do so or otherwise, I have no hesitation in saying that barring the control of the rate of taxation, the Government have according to the Municipal Regulation no powers on the General Revision of Taxes in a Municipality, except in so far as they can insist on their not being an interval of more than four years between two such revisions.

14 I beg to bring to the notice of the President that the enormous amount of work involved in the general Revision of taxes has involved no increase of staff but has been attended to by the usual staff of the Collection Department without prejudice to their collection work, which approximated 73% of the total demand as against 63%—the highest till now on record. I consider that this was in no small measure due to the energetic work of the Deputy Amildar Mr C N Garuda Iyengar. While there was perhaps nothing particularly noteworthy in paid officers fulfilling their obligations, the work done by the members of the Managing Committee in this connection requires special mention. The work they had to do was of a most responsible, troublesome and even fatiguing character and should have been hopelessly abandoned if they had showed signs of weariness or lack of enthusiasm. The names particularly of three Municipal Councillors and members of the Managing Committee viz Messrs B Chinnaswami Chetty, B Usman Khan Sahib

and

-12-

and B.I. Garuda Char require to be submitted for special recognition.


Vice President.

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Total proper- ties dealt with		Assessment written - off as below a letting value of Rs. 16 per annum		Original as- sessment ac- cepted		Houses assessed on rental of Rupees											
						100 and less		100 - 200		200 - 300		300 - 400		400 - 500		500 & upward	
		Cases	Objs	Cases	Objs	Cases	Objs.	Cases	Objs	Cases	Objs	Cases	Objs	Cases	Objs.	Cases	Objs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
16926	2261	1455	nil	4256	5	4391	1046	1692	486	525	174	154	43	75	36	100	35

What is the way to success?

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Ves-Pendeb

Letter No 248 dated 30th July 1917, from the Honorary President, City Municipal Council, Bangalore to the Chairman, Rate Payers' Association of the 2nd, 3rd, 4th, 5th, 6th and 7th (A) Divisions, Bangalore City, Civil and Military Station, Bangalore

"With reference to your letter of the 25th ultimo forwarding a copy of the resolutions passed at a meeting held in the Janopakari Doddanna Setti Hall on the 30th May 1917, I have the honor to state as follows -

1-

2 The arguments in favor of the revision of assessment being postponed for the present have carefully been considered and no circumstance has been made out sufficiently strong to delay any longer the application of the statutory provision under which assessment is fixable on the rental value of a building In the case of a large majority of buildings the assessment was fixed many years ago and falls far short of the great increase which has taken place in the rental value Such inequality in taxation was fair neither to the Municipal Council nor to those who owned properties of comparatively recent construction Every endeavour has been made to avoid undue hardship and the revision Committee have given their most sympathetic consideration in doubtful cases An appeal also lies to the Magistrate

3 The basis of Municipal Assessment in the City Municipality being the annual letting value, any increase limited to a fixed percentage as suggested at the meeting would be as inconsistent with the guiding principle underlying Municipal taxation, as the contention that a house-holder cannot get the taxes reduced beyond a certain limit, when for any reason the rental value of the property goes down It will perhaps interest you to know that in 14 cases the assessment was written off as the letting value was Rs 10 and under and that in a fairly large number of cases the assessment was reduced

4 The question of changing the existing system of
Nohaterfa

RESOLUTIONS PASSED

At a Public Meeting of the citizens and ratepayers of the 2nd, 3rd, 4th, 5th, 6th, and 7th A Divisions of the Bangalore City Municipality convened by leading citizens in Mr Janopakar Doddanna's Hall in the market square Bangalore City, on Wednesday the 30th May 1917 at 5 30 P M, for concerting remedial steps necessary to prevent the great hardship caused to the inhabitants of the Bangalore City, by the introduction of a general revision of taxes by the Bangalore City Municipality and other difficulties caused to the public in general, the following propositions, were moved and passed —

I Election of Chairman Rai Bahadur B P Annaswamy Modelar, C I L

Proposed by Mr M Dasava Iya, B A I L

Seconded by Messrs G Rajappa and T Venkatarama Sastry

(Carried unanimously) Mr Annaswamy Modelar took the chair

II That the residents and ratepayers of the 2nd, 3rd, 4th, 5th, 6th and 7th A Divisions of the Bangalore City Municipality, view with much alarm and concern, the great hardship ^{likely to be} caused to the ratepayers of the Bangalore City by a general Revision of taxes, particularly at a time when the great war now being waged, has seriously paralyzed the trade and earning capacity of the people in the City of Bangalore, and pray that the Government of His Highness the Maharaja of Mysore, will be graciously pleased to order (a) The postponing the question of such revision for at least three years after the termination of the war and the cessation of its after effects (b) That in any case such revision shall not exceed 10 per cent of the taxes that now exist (c) That shop premises shall not be assessed at rates higher than house property

Proposed by Mr M Chengia Chetty, B A

Seconded by Mr Abdul Salam Sahib

Supported by Messrs Sowcar Bullappa Pillanna and C K Narasimhaiah

(Carried unanimously)

III That the citizens of the Bangalore City, view with great alarm the danger of over representation of certain communities in the Bangalore City Municipal Council, and that with a view to associate the general public more largely with a policy of true local self government, it is considered imperative, that the Government of His Highness the Maharaja of Mysore, will in future constitute all representative bodies in Mysore, so as to ensure an effective and true representation of the people based on the numerical strength of each community or convenient groups of smaller communities on a separate electoral basis, as better suited to the conditions of the different communities in the State

Proposed by Mr M Dasava Iya, B A I L

Seconded by Mr Abdul Salam Sahib

Supported by Messrs Sowcar Bullappa and G Rajappa

(Carried unanimously)

IV The people of Bangalore City in public meeting assembled, pray the Almighty, that he will grant a speedy and successful termination of the War ensuring a lasting peace to our Suzerain Power the British, who are fighting in the cause of justice and righteousness the great world war with great fortitude, courage, and continued determination, in which the whole of India has participated and proposes still more to participate

Moved from the chair

(Carried Nem con)

V That the above resolutions be communicated to our Beloved Sovereign His Highness the Maharaja of Mysore the Dewan Sahib and the Honorary President of the Bangalore City Municipality

Proposed by Mr Sowcar Munibasappa

Seconded by Mr T Venkatarama Sastry

(Carried unanimously)

VI (a) 3 Cheers to the King Emperor George V and the British Flag

Proposed by Mr G Siddavirappa and heartily responded by the gathering

(b) 3 Cheers to their Highnesses the Maharaja and the Yuvaraja of Mysore

Proposed by Mr K Narayana Iyengar and heartily responded by the gathering

(c) Vote of thanks to the Chair

Proposed by Mr M Hariyanna and responded

The Meeting had to be held in the hall owing to rain The Hall and the Verandhas were over crowded The Meeting dispersed at 7 P M

B P Anasawarappa

B

G R S. VI—G/32]

SUBJECT

Many No of letter replied to 282

Int Section

File No 33-16

Serial No 128

GENERAL AND REVENUE SECRETARIAT,

(IV)
the 191

No 1925
Int 33-16-1017

Date of issue 11017

To

Rai Bahadur,

Signed by Mr B D Kesavaiah

B B Annasamy Mudaliar, Esq^{re} C 92

Bangalore -

Su

In continuation of my letter n^o 8473 B 30th June 1917 in the matter of the resolutions passed at the public meeting of citizens and rate payers of Bangalore held on 30th May 1917, I am directed to inform you that ~~you have given due consideration to the subject and find that revision of assessment~~

over

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is purely a matter of internal municipal administration covered ^{therefore} by statute and that there is no scope ^{for} for Govt interference. The rules however, provide for the redress of individual cases of hardship ^{may caused by} on the provision effected by the Municipality.

2. As regards communal representation I am to state that the matter is under consideration and Resolution III dealing with it will be duly considered when the election rules are revised

hD
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I have no

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12/19 17

List of enclosure

Dec 1917

1919

1926 vol 33-17 128 (17) 110 17

Copy forwarded with compliments to the President, Municipal Council, Bangalore 25, for information with reference to his letter no 14 of 31.7.17

B-0

Copied by

Examined by

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WD 33-GPB-2,000-15-11 16

Rev Secy

1926

